

Universal Service Administrative Company

August 27, 2003

World-Link Solutions, Inc. One Wall St. Court 5th Floor New York, NY 10005

Filer 499 ID: 812286

Attn: Ann-Marie DiGiennaro

RE: 2002 Form 499-A Revision Rejection

The Universal Service Administrative Company (USAC) has completed a review of the Revised FCC Form 499-A that you submitted for the purpose of revising revenue reported by World-Link Solutions, Inc. for the period January 1 – December 31, 2001. Based on the information provided, we are unable to accept the revision because it was not filed within one year of the original submission.

USAC recognizes that you may disagree with our decision. If you wish to file an appeal, your appeal must be postmarked no later than 60 days after the date of this letter.

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Revised Form 499-A Rejection letter and identify the outcome that you request;
- Mail your letter to:

Letter of Appeal USAC 2120 L Street, NW, Suite 600 Washington, DC 20037

- Appeals submitted by fax, telephone call, and e-mail will not be processed.
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss this appeal with USAC.
- Identify the "Legal Reporting Name" and "Filer 499 ID."

- Explain the appeal to the USAC. Please provide documentation to support your appeal.
- Attach a photocopy of this Revised Form 499-A Rejection decision that you are appealing.

USAC will review all "letters of appeal" and respond in writing within 90 days of receipt thereof.

The response will indicate whether USAC:

- (1) agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-A Rejection Letter; or
- (2) disagrees with your letter of appeal, and the reasons therefor.

If you disagree with the USAC response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." The FCC address where you may direct your appeal is:

Federal Communications Commission Office of the Secretary 445 12th Street, SW Room TW-A325 Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC: "Docket Nos. 96-45 and 97-21."

In the alternative, you may write and send an appeal letter directly to the Federal Communications Commission (FCC), and bypass USAC. Your letter of appeal to the FCC must explain why you disagree with the USAC decision. You are also encouraged to submit any documentation that supports your appeal. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

If you have questions or concerns regarding this letter, please contact Lisa Tubbs at (973) 884-8116 or Christy Doleshal at (973) 560-4428.

Sincerely,

ATTACHMENT

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The Helein Law Group, P.C.

COPY

Telecommunications

E Commerce |
Technology
Corporate & Finance
Trademarks
Proprietary Hights
Complex Litigation
John J. Business Law

8180 Greensboro Drive

Suite 700 McLean, VA 22102

(703) 714-1300 (Telephone) (703) 714-1330 (Facsimile) mail@thlglaw.com

Management Consulting Group GTC Consultants, Inc. (703) 714-1307 (Telephone)

(Maiser's Directs Dial Number

Writes hamiladdiesm

October 28, 2003

VIA OVERNIGHT DELIVERY

Federal Communications Commission Financial Operations Center Revenue Receivables Operations Group 445 12th Street, SW Washington, D.C. 20554

Re: Letter of Appeal to USAC - World-Link Solutions, Inc.

Ladies and Gentlemen:

On July 24, 2003, the Universal Service Administrative Company ("USAC") notified World-Link Solutions, Inc. ("World-Link") that a portion of its USAC account (Filer 499 ID 812286) had been referred to the Federal Communications Commission ("FCC") for further collection and enforcement activity. The letter further advised World-Link that its failure to respond to FCC communications following the referral would result in a transfer of the account to the Department of Treasury in accordance with the requirements of the Debt Collection Improvement Act of 1996 ("DCIA").

The purpose of this letter is to inform the FCC that on October 27, 2003, World-Link filed a Letter of Appeal with USAC, a copy of which is attached hereto at Attachment 1. In its Letter of Appeal, World-Link asks USAC to reconsider its earlier rejection of the company's revised 2002 Form 499-A. If USAC reconsiders its prior rejection and accepts the company's revised 2002 Form 499-A, the result will be a considerable decrease in the amount of World-Link's total Universal Service Fund debt.

Therefore, World-Link respectfully requests the FCC refrain from taking further action on the USAC referral until such time as the administrative appeals processes established by USAC and the FCC have been exhausted.

An additional copy of this letter is enclosed. Please date-stamp and return in the self-addressed, stamped envelope.

Should you have questions concerning this letter, please contact the undersigned.

Respectfully,

logathan (S. Marashlian

mail@thlglaw.com

The Helein Law Group, P.C. 8180 Greensboro Drive, Suite 700 McLean, VA 22102 703-714-1300 703-714-1330 (fax)

ATTACHMENT

H



Federal Communications Commission Washington, D.C. 20554

October 13, 2004

World-Link Solutions Inc. 1 Wall Street Court, Floor S NY, NY 10005

Re: 134164619

Dear Licensee:

Effective November 1, 2004, the Federal Communications Commission (Commission) will begin implementation of its new rules concerning the Debt Collection Improvement Act of 1996 (DCIA). These new rules, referred to as the "Red Light Rule," will impact anyone doing business with the FCC who has a delinquent debt with the Commission or one of its components (including the Universal Service Administration Corporation, the Telecommunications Relay Service, or the North American Numbering Plan Administrator). Under these rules, a delinquent debtor will be barred from receiving a license or other benefit until the delinquency has been resolved.

A preliminary review of our records indicates that a delinquent debt(s) registered by using the Taxpayer Identification Number (TIN) listed above is outstanding. The Federal Registration Number (FRN) used for this receivable, and the associated bill number is listed below. A copy of the delinquent debt is enclosed for your convenience.

FRN 0009096363

Bill Number 03US000005

Amount Owed \$571,573.07

In order to avoid dismissal of any pending applications or denial of future application requests, this debt must be paid or satisfactory arrangements made prior to November 1, 2004.

Please remit payment along with a copy of the enclosed bill to the address indicated on the bill. If you are unable to make payment before November 1, 2004, if you are fee exempt, or can confirm that payment has already been made, please provide written documentation so that we may annotate your bill accordingly, and clear your record before November 1, 2004.

If you have further questions, wish to make arrangements, or have verification that the payment was made, please send an e-mail to <u>ARINQUIRIES@fcc.gov</u>. Someone will respond to you within 24-48 business hours.

Sincerely,

Claudette Pride, Chief

Revenue & Receivables Operations Group

Yauldte & Brile

Enclosure

Federal Communications Commission REMITTANCE ADVICE BILL FOR COLLECTION

Approved by OH8 3060-0589

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FCC Form 1598 | Page 1 mr 1

ATTACHMENT

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FILE COPY

The Helein Law Group, LLP

Telecommunications

Comperce
Technology
Corporate & Finance
Trademarks
Proprietary Rights
Complex Lifigation
General Business Law

8180 Greensboro Drive Suite 700

McLean, VA 22102

(703) 714-1300 (Telephone) (703) 714-1330 (Facsimile) mail@thlglaw.com

Writer's Direct Dial Number

(703) 714-1313

Writer's E-mail Address

jsm@thlglaw.com

November 1, 2004

VIA E-MAIL AND OVERNIGHT DELIVERY

E-mail: ARINQUIRIES@fcc.gov

Claudette Pride, Chief Revenue & Receivables Operations Group Office of Managing Director Federal Communications Commission 445 12th Street, SW Washington, D.C. 20037

Re: 593304859 - World-Link Solutions, Inc.

Dear Ms. Pride:

World-Link Solutions, Inc. (World-Link), by its attorneys, hereby responds to the October 13, 2004 letter from your office regarding \$571,573.07 debt allegedly owed by World-Link to the Federal Communications Commission ("Commission"). According to the letter, as a result of this alleged debt, World-Link may become subject to the "Red Light Rule" if the debt is not paid or if satisfactory arrangements for payment are not arranged by November 1, 2004. For ease of reference, a copy of your letter is attached hereto at Attachment 1.

World-Link properly disputed the alleged debt of \$571,573.07 and this dispute remains unresolved. Consistent with Commission Rules and procedures, on October 27, 2003, World-Link took appropriate steps to resolve issues related to the alleged debt by filing a Letter of Appeal with the Universal Service Administrative Company ("USAC"). See Attachment 2. In its Appeal, World-Link set forth arguments and presented evidence to demonstrate that the alleged debt, or at least a substantial portion thereof, is based on non-jurisdictional revenues resulting from clerical error.

In an October 28, 2003 letter, World-Link notified your office of its pending Appeal and requested that your office take no action regarding the alleged debt until the administrative appeals process concluded. This appeals process, however, remains ongoing and unresolved at this time. First, to the best of its knowledge, USAC has yet to respond to World-Link's appeal. Therefore, World-Link has not been provided the

procedural opportunity to bring its dispute to the Commission for formal resolution through formal Appeal, Petition for Waiver, or other appropriate action.

World-Link looks forward to a prompt and fair resolution of this matter and would appreciate the opportunity to negotiate a payment plan with your office if such an opportunity exists. World-Link informs your office in advance, however, that any such payment arrangement must take into consideration the facts and circumstances set forth in World-Link's pending Letter of Appeal with USAC.

An additional copy of this letter is enclosed. Please date-stamp and return in the self-addressed, stamped envelope.

Please contact the undersigned with questions regarding this letter and/or to discuss appropriate ways to resolve the alleged debt.

Respectfully submitted,

By

Jonathan S. Marashlian

The Helein Law Group, LLLP 8180 Greensboro Drive, Suite 700 McLean, VA 22102 703-714-1313 703-714-1330 (fax) Jsm@thlglaw.com

ATTACHMENT 1



Federal Communications Commission Washington, D.C. 20554

October 13, 2004

World-Link Solutions Inc. 1 Wall Street Court, Floor 5 NY, NY 10005

Re: 134164619

Dear Licensee:

Effective November 1, 2004, the Federal Communications Commission (Commission) will begin implementation of its new rules concerning the Debt Collection Improvement Act of 1996 (DCIA). These new rules, referred to as the "Red Light Rule," will impact anyone doing business with the FCC who has a delinquent debt with the Commission or one of its components (including the Universal Service Administration Corporation, the Telecommunications Relay Service, or the North American Numbering Plan Administrator). Under these rules, a delinquent debtor will be barred from receiving a license or other benefit until the delinquency has been resolved.

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FRN 0009096363

Bill Number 03US000005

Amount Owed \$571,573.07

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If you have further questions, wish to make arrangements, or have verification that the payment was made, please send an e-mail to <u>ARINQUIRIES@fcc.gov</u>. Someone will respond to you within 24-48 business hours.

Sincerely, Yaulite & Brile

Claudette Pride, Chief

Revenue & Receivables Operations Group

Enclosure

Federal Communications Commission REMITTANCE ADVICE BILL FOR COLLECTION

Approved by OMB 3060-0589

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FCC FORM 1598 Page 1 of 1

ATTACHMENT 2

The Helein Law Group, P.C.

8180 Greensboro Drive Suite 700 McLean, VA 22102 FILE COPY

(703) 714-1300 (Telephone) (703) 714-1330 (Facsimile) mail@thlglaw.com

Management Consulting Group GTC Consultants, Inc. (703) 714-1307 (Telephone)

Viter's Direct Dial Number (703) 714-1313

Writer's Email Address ISM @thiglaw.com

October 27, 2003

VIA OVERNIGHT DELIVERY

Letter of Appeal USAC 2120 L Street, N.W. Suite 600 Washington, D.C. 20037

Re: Letter of Appeal to USAC - World-Link Solutions, Inc.

Ladies and Gentlemen:

World-Link Solutions, Inc. (World-Link), by its attorneys, submits this Letter of Appeal in response to USAC's "2002 Form 499-A Revision Rejection" dated August 27, 2003.

World-Link disagrees with USAC's decision refusing to adjust the company's Universal Service Fund (USF) contributions for the period January 1 — December 31, 2001 (herein referred to as "Year 2001"). The basis for World-Link's disagreement is that the contribution obligation for Year 2001 is based on the inadvertent inclusion of non-jurisdictional revenues on World-Link's 2002 Form 499-A.

World-Link inadvertently included revenues generated by its wholesale carrier operations. Attached hereto are the calculations that show what World-Link's jurisdictional revenues were for Year 2001; what World-Link has paid toward Year 2001 and the following year's contributions; what World-Link recognizes as unpaid contributions and the proper amount of late payment assessments being owed thereon; and what World-Link owes to day after the Year 2001 revenues are properly adjusted by restating its revenues less the non-jurisdictional revenues.

Pursuant to Section 254(d) of the Communications Act of 1934, as amended, (the "Act") (47 U.S.C. § 254(d), "every telecommunications carrier that provides <u>interstate</u> <u>telecommunications services</u> shall contribute, on an equitable and nondiscriminatory

basis ... to preserve and advance universal service." (Emphasis added.) Section 3 (46) of the Act (47 U.S.C. § 153 (46) defines "telecommunications service" as "the offering of telecommunications for a fee directly to the public, or to such classes of users as to be effectively available directly to the public, regardless of the facilities used." (Emphasis added.)

World-Link inadvertently included in the revenues reported in its 2002 499-A Form revenues that were not received by reason of its providing telecommunications services. By statutory definition, such revenues are not subject to the requirements of Section 254 of the Act. To rectify the inadvertent error, World-Link's revenues for Year 2001 must be restated; its contributions recalculated based on the correct amount of revenues for this period; and the late payment assessments recalculated based on the correct revenue figure and the late paid or unpaid contributions amounts adjusted to reflect the corrected restatement of revenues.

Since no agency may act outside the scope of its jurisdiction as delegated by Congress, the Commission's rules promulgated in accordance with the authority delegated to it in Section 254 are necessarily limited to assessing USF contributions based on revenues derived from carriers' that provide telecommunications services. The non-jurisdictional revenues erroneously reported on the 2002 499-A Form were not derived from telecommunications services as defined in the Act.

Jurisdiction is fundamental to the exercise of authority. Its lack may never be waived and an objection to the exercise of authority based on the lack of jurisdiction is never untimely. The lack of jurisdiction may be raised at any point in a regulatory process. For these reasons, the application of a rule purporting to limit the time within which a carrier may correct errors in its 499-A Forms is not properly applied when the basis for the correction is the lack of jurisdiction.

Hence, World-Link has a right to have its 2002 499-A Form revised and its obligations for contributions adjusted so that they are based only on jurisdictional revenues. Fully supporting this conclusion is other express language of Section 254. As quoted above, carriers are required to contribute only on an equitable and non-discriminatory basis. A carrier required to contribute based on revenues no other carriers are required to make their contributions is clearly not being treated equitably or in a non-discriminatory manner.

Based on these considerations, World-Link seeks to have its USF contribution obligations and its late payment assessments reviewed and adjusted as indicated in Attachment A.

World-Link's contact information is as follows:

For the legal issues on which this appeal is based, the contact is: Jonathan S. Marashlian The Helein Law Group, P.C.

8180 Greensboro Drive, Suite 800 McLean, VA 22102 703-714-1313 703-714-1330 (fax) ism@thlglaw.com

Mr. Marashlian will be assisted in presenting the factual aspects underlying this appeal by:

Evan Ioannou
Managing Director
World-Link Solutions, Inc.
One Wall Street Court
5th Floor
New York, NY 10005
212-444-3000 x3035
212-430-7055 (fax)
evan@world-link.com

Legal Reporting Name: World-Link Solutions, Inc. Filer 499 ID: 812286

In addition to Attachment A, additional documentation supporting this appeal is attached.

A photocopy of USAC's Revised Form 499-A Rejection decision that is being appealed is attached.

Appeal submitted,

Ву

Jonathan S. Marashlian

The Helein Law Group, P.C. 8180 Greensboro Drive, Suite 700 McLean, VA 22102 703-714-1300 703-714-1330 (fax) mail@thlglaw.com

Attachment A Exempt From Public Disclosure Pursuant to FCC Rule 0.459 47 C.F.R. § 0.459

World-Link Solutions, Inc. Letter of Appeal

Adjusted 2002 499-A Form Calculations

Incorrect total revenues reported for Year 2001 and 2002 Form 499-A are: \$10,891,925.

Actual jurisdictional revenues for Year 2001 and 2002 Form 499-A are: \$7,228.717

Total non-jurisdictional revenues to be excluded on adjustment: \$3,663,208

Gross contributions on erroneous total revenues: \$793,476.74

Correct USF contributions based on jurisdictional revenues are: \$526,612.08

Excessive amount of contributions: \$266,864.66.

USF Contributions Paid Year 2001: \$145,478.63

USF Contributions Shortfall on Correct Revenues: \$381,133.45

 Late Fees Paid for Year 2001:
 \$13,879.30

 Late Fees Billed by USAC for Year 2001:
 13,622.13

 Overpayment:
 \$257.17

Total USF Shortfall for Year 2001: \$381,133.45 Less Late Fee Overpayment: 257.17 Correct Total Overdue: \$380,876.28

Special Note: World-Link has calculated its USF obligations through October 2003, including late payment assessments. In a separate filing to be made shortly, World-Link will provide a consolidated statement of its USF obligations in order to provide a current amount it will recognize as being owed. World-Link will also propose a plan for retiring this obligation based on the adjusted amounts due for Year 2001 as set forth above subject to a grant of this appeal.

<u>ATTACHMENT 3</u>



COPY

Telecommunications
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Technology
Composet & Finance
Trademarks
Proprietary Highlis
Complex Litigation

8180 Greensboro Drive Suite 700 McLean, VA 22102

(703) 714-1300 (Telephone) (703) 714-1330 (Facsimile) mail@thlglaw.com

Management Consulting Group GTC Consultants, Inc. (703) 714-1307 (Telephone)

(Writer's DirectsDial Number

Writesh Famil Addressm

October 28, 2003

VIA OVERNIGHT DELIVERY

Federal Communications Commission Financial Operations Center Revenue Receivables Operations Group 445 12th Street, SW Washington, D.C. 20554

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An additional copy of this letter is enclosed. Please date-stamp and return in the self-addressed, stamped envelope.

Should you have questions concerning this letter, please contact the undersigned.

Respectfully,

Jopathan & Marashlian

The Helein Law Group, P.C. 8180 Greensboro Drive, Suite 700 McLean, VA 22102 703-714-1300 703-714-1330 (fax) mail@thlglaw.com

EXHIBIT 6

WORLD-LINK SOLUTIONS, INC. Year end May 31st 2004 and interim as of Jan 31st 2005

Statement of Operations and Retained Earnings YE2002

			Actual					stment				Adjusted	
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Cost of Sales	5,167,048	29,298,024	-	34,465,072	-		_		-	-	5,167,048	29,298,024	34,465,0
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Telephone Expense			•		٠ .		-		-	-	102	10,886	- 10.9
	46,970	337,176	•	384,146			-		•	-	46,970	337,176	- 384,
Postage and Printing	•	-	•	-	-		-		-	-	-	•	-
Salaries and commissions	222,766	67,969		290,735			•		-	<u> </u>	222,766	67,969	290,
Total S&M	473,795	456,251	-	930,046	-		•		-		473,795	456,251	930,0
General and Administrative Expenses													
Bad Debt	267.894	2,836,156		2 404 050									0.404
			•	3,104,050	•		-		-	-	267,894	2,836,156	- 3,104,0
Bank and Merchant Charges	244,964	32,379	•	277,343	-		•		-	-	244,964	32,379	- 277,3
Billing Services	-	-	-	-	-				-	•	-	•	•
Christmass expense	26,100	382,524	-	408,624					-		26,100	382,524	- 408,
Cleaning and maintenance		17,451		17,451	١.				_		20,100	17,451	- 17,
Computer Expense	17,549	11,401		17,549	1		-			•	17.549		- 17.
Consulting	45,899	-										-	
	40,033		-	45,899	-		•		-	•	45,899	•	- 45,
Depreciation and amortization	•	361,830	•	361,830	1 .		-		-	•	-	361,830	 361,8
Dues and Subscriptions	600	•	-	600	-		-		-	-	600		- (
Employement fees	10,000	-		10,000			-		•		10,000		- 10,
Equipment Rental	-	-	-	-	1.		_					_	-
Insurance	32,542	46,459		79,001	_		_				32,542	46,459	- 79,
Interest	2,650	29,343	_	31.993	_		•		•				- 31.
Internet	19,808		•		, -		-		•	•	2,650	29,343	
			-	19,808			•		-	•	19,808	•	- 19,
Leases	79,394	91,805	•	171,199	-		-		•	•	79,394	91,805	- 171,
Legal and Professional	109,121	156,323	-	265,444	! -		•		-	-	109,121	156,323	 265,
Licenses	3,340	•	-	3,340			-		-		3,340	•	- 3,
Local Transportation	24,277	1,188		25,465			_			-	24,277	1,188	- 25,
Meals and Entertainment			_	,	_		_			_	27,611	1,100	_
Misc.	4,762	1,983		6,745	_		-		•		4.700		
Office Expense			•		-		-		-	•	4,762	1,983	- 6,
	65,316	24,073		89,389			-		-	•	65,316	24,073	- 89,
Outside Services	17,7 9 0	5,878	-	23,668	-		-		-	-	17,790	5,878	- 23,
Payroll (incl. benefits and taxes)	2,266,095	1,180,043		3,446,138	-		-				2,266,095	1,180,043	- 3,446,
Postage and Printing	228,865	12,584	-	241,449					_	-	228,865	12,584	- 241,
Rent and Utilities	154,029	202,547		356,576	_		_		_		154,029	202,547	- 356
Repairs	4,831	9,326		14,157	1		-		-	•			
Security	8,107	3,320	•		-		•		-	-	4,831	9,326	- 14,
		•	•	8,107	•		•		-	•	8,107	•	- 8,
Taxes	8,718	•		8,718							8,718	-	- 8
Uncoded	129,674	<u> </u>		129,674	-		-		-	-	129,674	-	129,
Total G&A	3,772,325	5,391,892		9,164,217			-				3,772,325	5,391,892	9,164,
Total Operating Expenses	4,246,120	5,848,143		10,094,263			-				4,246,120	5,848,143	- 10,094,
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					_	-	7,240,120	3,040,140	.0,004,
Income from Operations	(1,385,120)	(3,508,272)		(4,893,392)	١.		_				(4 205 420)	(2 500 272)	- (4,893,
	(1,000,120)	(0,000,272)	•	(4,055,552)	•		•		•	•	(1,385,120)	(3,508,272)	- (4,093,
ther Income/(Expense):						-					ļ		
	674												
nterest Income	570	-	•	570	-		•		•	-	570	•	-
quity in loss of subsidiary	-	(658,137)		(658,137)	-		-		-			(658,137)	- (658
inance Charges	-	•		-	-						l .	-	-
surance Proceeds	-			-			_		_	_			_
ther	(2,701)			(2.701)							(0.704)	•	- (2
iain on sale of assets	(4,,0,,	350,361			· -		-		•	-	(2,701)	·	
iain on restructuring of AP	•	330,301	-	350,361	-		•		•	•	-	350,361	- 350
				· · · · · · · · · · · · · · · · · · ·	-					-		<u> </u>	-
Other Income/(Expense)	(2,131)	(307,776)	-	(309,907)	-		-		•	•	(2,131)	(307,776)	- (309
											' '	, , ,	
Income before taxes	(1,387,251)	(3,816,048)		(5,203,299)	-		-				(1,387,251)	(3,816,048)	~ (5,203,
	•	•		, +++/	l						(.,,==,,==,)	(010.010.0)	(-1200
Provision for Income Taxes					l								
Current		(855,721)	_	(855,721)	1		_		_			(BEE 724)	(855
Total Provision for Income Taxes			-				 		•		 	(855,721)	
TOTAL CHOMOSON FOR INCOME TAXES	•	(855,721)	-	(855,721)	· ·		•		•	-		(855,721)	- (855,
					l								
et Income	(1,387,251)	(2,960,327)		(4,347,578)									- (4,347

EXHIBIT 7

: 4 : 4 \ : 4 \	97,819 65,927 65,927 65,727 66	12,007,614 806,500 12,04,744 264,167 24,788 81,000 14,785,763 14,785,763	8,100 (1,266,628) (1,266,628) (6,721,728) (6,721,704)	25,356,338 5,356,338 6,300,871	181,881 7,957 54,738 10,968 344,146 220,235	3,10,100 (0.07) 277,30.3 277,30.3 20,0	8,716 1276,874 9,104,247 10,084,283 (4,881,382)	(488) (707) (721)	(855,721) (855,721) (4,767,678)
A Section of the Sect	319,779 1, 200,893,417 (20,580) 112,000 306,195 (7,370) 171,784 (20,125 (20,125)	247,410 \$ 247,500 \$ 2,70,816 \$ 220,084 \$ 176,134 \$ 182,048 \$ 182,0	5.100 5.286.710 (5.146.204) 118.027 178.627 178.627 178.627 178.627	2,214,963 7,966,028	(28,506 813 (6,094 (3,848 (90,926 7,2,948	200 425 201 211 201 201 201 201 201 201 201 20	217,421 661,859 ,415,804 (79,226	37.878	456,721 846,721 641,821
	570,486 5 2,443,533 2 222,000 98,733 97,143,346 1,159,34	2,564,172 5 298,401 2,902,364 1 3,002,364 1 3,726 1,537,2	i 1 ~1	22,547.413 1 2 2 1,560,446 2 2 3,000,046 2 2 37 9,000	27.2.246 207.334 37.2.75 2.330 112.886 103.312 885.886	60 50 50 50 50 50 50 50 50 50 50 50 50 50	10,863 5,261,812 7,472,197 (2,465,192)	85.315 21.548 1,201.062 81.483 378.828 1,756.282	(766,930)
X77. ********	27.28.561 27.28.561 28.200 38.204 38.204 75.296 75.296 75.296	571,645 \$ 520,097 31,886,613 200,220 246,500 6,626,966	_ -	\$ 10,486,465 \$ 10,486,417 \$ 5,819,367 411,403	190,137 153,658 27,156 1,219 4,029 1,229,841	00/2 810/25 810/	1,860,344,596,344,596,344,596,320)	8,470 (82,055) 1,086,286	184,800
100000000000000000000000000000000000000				(1,105,724) \$ (1,105,724) \$			 		
25.00				3 (3.128.500) \$ (2.148.23) (360.37.1)		(c.r. opp)	(950.371) (960.371)		
		•	,	7				,	
	• • • • • • • • • •								
Canacan	183,796 1837,844 182,000 203,244 203,244 203,244 203,244 203,244 1428,633 1428,634 1428,643 1428 1428,643 1428,643 1428,	12.067,614 286,500 1,266,197 264,794 2	\$ 100 (1,386,829) (4,386,829) (5,723,132) (5,723,132) (5,723,132)	YE2002 34,465,072 5,200,871	181 861 7.557 64.739 10,904 364.746 352.795 364.006	2,10,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	6,716 129,674 9,164,217 10,084,263 (4,593,362)	(2,001) 360,361 360,361	(855,721) (855,721) (4,347,674)
Para	1 318,778 1 12,005,817 605,805 222,000 10,005,186 12,781,781 12,784,781	5 3817.410 \$ 367.500 2,170.816 220.004 176,136 4 6,552.049	\$.100 \$.288.710 [\$7.44.204] 651.021 178.827 7.055.526 \$	Feed 13,019,492 8 14,444,002 8,555,400	22,506 21,004 14,004 12,004 22,506 23,527 23,527 346,527	25 4.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1	217.421 7,462.230 1,376,174	272.12 	866,721 866,721 861,821
Comb	20,443,533 27,443,533 27,443,533 27,14,386 1,744,386 1,744,386 1,744,386 1,744,386 1,744,386	\$ 2,564,172 1 386,801 3,002,354 113,972 3,736 8,002,838 6,002,838	5.100 5.286,710 (5.08.163) (708.830) (228.300)	Comb 12,587,413 17,590,448 5,006,865 379,003	272.246 207,324 37,275 2,330 112,989 103,312 895,885 1,637,341	26,037 26	10,963 	96.316 21.544 1.201,002 61.483 379.826 1756.362	(FOR, ESB)
VENUE	2.726.561 2.726.561 222.000 384.604 79.244 4,647.540 752.560 1.386.468	\$ 871,645 3,686,543 3,686,543 200,270 3,44,500 8,626,865 863,853	\$100 \$.260.11 (\$.800.13) 906.351 3.8.040	YE2505 19,896.445 14,077,117 5,019,347 411,403	180,137 153,886 27,154 1,216 4,029 182,740 1,228,841	684.43.7 20.20.60 27.40 27.40.60 27.40.60 27.40.60 27.40.60 27.40.60 27.40.60 27.40.	1,000.	8,470 (62,056) 1,086,236	
A A A A A A A A A A A A A A A A A A A	1,000	134.000	001 000.00 000.01 000.01 000.01						
300C4A	8 9448	3,131 \$ 3,736 4	100 8.900 210.871 220.871	340,371 S	, ,	- SS	(57.394) 748,500 748,500	210,371	110,011
TOWART.	18.411 \$ 55.572 \$ 222.000 \$ 7.72 \$ 7.	47,912 \$	100 8,900 2,10,871 37,083 287,954 309,606 5	410.534		. \$2	379.451 379.451 37,063		
TORKS.	47.62 \$ 64.668 732,000 6,000 907,673 907,673	24,113	100 2017 284 210 284 2217 284 2017 286 2017 86	77 200 254 \$			182,422 182,422 18,812	, , ,	arn.
VE2007	10712 \$ 1197 \$ 1200 \$ 1	1,985,944 8 742,500 1,284,744 45,032 59,000 4,518,220	2.500 (1.367.75) (1.364.75) 2.731.489	785802 8,128,048 8,167,048 2,881,000	181,861 7,857 14,819 102 46,970 222,786	28 28 29 29 29 29 29 29 29 29 29 29 29 29 29	6,718 120,674 3,772,328 4,246,120 (1,389,120)	078 (12.781)	1,387,786.1)
WLS YE2003	\$ 244,486 \$ 892,452 487,044 88 \$ 30,056 \$ 1,644,010 \$ 188,423 \$ 250,767 \$ \$ 2,032,270 \$ \$	347 500 24 67.180 2.167.180 82.145 2.038,199 162,425 162,425	2.500 1,335,998 (1,367,281) (717,889) (718,409) \$ 2,332,220 \$	WLS YE2005 \$ 8.235,755 \$ \$ 5,104,703 0 3,131,052	122,506 913 1,708 838 81,842 7 258,811	200.057 200.05	274,816 3,433,696 3,886,216 (755,164)	37.575 37.575 (7.17.548)	(1717, Jano)
VE2004	1	\$ 507.256 300.000 1,000.017 (70) (70) 1,367.864		VE2004 \$ 8,556,386 \$ 6,860,109 \$ 076,780 \$ 076,780	277,246 207,324 14,454 1,846 1,846 103,317 1,327,007	101/101 101	2,435,396 3,763,043 (686,754)	61,465 (2,139 (2,139	(824,818)
ACEDOR	امام حاس مو ا	\$ 325,748 306,801 3,686,513 86,453 4,480,317 4,480,317 8,10,726 \$10,726		1 9 246, PC 3 546, PC 3 546, PC 3	190,137 153,636 17,646 17,120 4,120 4,024 1,191,1	20000 200000 200000 200000 200	2,426,744 3,820,374 (73,759)	9021 	(71,801)
YE2602 YE2008	\$ 21,007 2005/32 2005/32 2005/34 2005/34 199,000 153,0	284.167 284.167 168.706 10.635.843	5 (2) 20 10	\$ 31.837.889 20.298.024 2.3398.871	40.220 10,286 107,178 209,78	20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1	5,391,892 5,648,143 (3,508,272)	350,137) (317,105)	(655,721) (655,721) (2,940,327)
LT YE2003	\$ 66,375 2,305,345 (76,756 305,195 2,890,000 (115,224 410,338 \$ 4,485,565	3, 3,274,906 220,084 113,881 3,604,980 162,425 162,425		WL1 YEDA4 YEDA3 10,229431 52,843 96 1514,142 4463.877 576,003	900.01 900.01 900.01 900.01 900.01 900.01	2,200,72 2,000,00 2,0	3,446,633	200 000°; 200 000°; 200 000°;	155,721 155,721 1,157,730
WLT VE2004	\$ 417,328 546,122 33,312 1415,503 1516,03 1516	\$ (\$46,006 114 117 2,081,30 172,827	2.300 3.802.874 (3.190.214) (118.385) 604./22 \$ 2.841.019	7/2004 10,720,339 10,720,339 114,142 15,4,142	22,420 881 12,221 186,962		10,963 2,446,375 3,329,863 (1,815,521)	14,009 1,201,022 1,201,022 27,026 1,096(192)	(mg/s)()
7E2908	96,0487 10,1279, 10,1279	\$ 520782 17,1468 143,767 143,767 172,927	2.900 3.920,874 (3.19,812) 83.528 1.167,822 3.234,754	1 2466 2 0741,286 2,084,516 411,403	9,510 100 27,582 27,311	425 as 42	1,660 1,864,178 2,142,892 (78,373)	6,702 (82,085) 1,086,286 1,030,803	. AZT 194
	Advances Commit Asses; Commit Asses; Commit Asses; Commit Asses; Commit Asses Described the Asses Describe	Cover Classifies: Cover Classifies: Day a Milkey Day a Milkey Day a Milkey Capit Less Chiglion Capit Less Chiglion Cover Cover Lebilion Cover Cover Lebilion Cover Cover Lebilion Cover Classifies Cover Lebilion Cover Cov	4 Equity A's Equity as Equity sealned Earnings	Personal Personal Cost of Subsection Cost of Subsection Cost of Subsection Personal	Sering and marking billowises Advantages Franciscos Fra	Best John Bert John Best J	Trans Unadose Total G&A Total Character Income from Department	ffill it .	Trivitien for the promise that are considered for the promise of t

EXHIBIT 8

WLT's Wholesale Carrier Customers

- 1. Global Crossing
- 2. Sprint
- 3. Qwest British Telecom
- 4. Deutch Telecom
- 5. Colt Telecom New Zealand